Patricia M. French Senior Attorney



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August 3, 2005

BY OVERNIGHT DELIVERY AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following Information Requests:

From the Attorney General:

AG-1-28 (Supp.) AG-22-6 AG-22-45

From the Department:

DTE-1-19 (Rev.) DTE-5-13 DTE-9-20 (Rev. Supp.)

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Per Ground Rules Memorandum issued June 13, 2005:

Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy) A. John Sullivan, Rates and Rev. Requirements Div. (4 copies) Andreas Thanos, Assistant Director, Gas Division (1 copy) Alexander Cochis, Assistant Attorney General (4 copies) Service List (1 electronic copy)

RESPONSE OF BAY STATE GAS COMPANY TO THE FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL D. T. E. 05-27

Date: August 3, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

SUPPLEMENTAL RESPONSE

AG-1-28: Please itemize all expenses allocated or assigned to the Company from

each of its affiliates. In your response, please include the expense account description, account number, allocation formula, all workpapers, calculations, assumptions and basis for assumptions for each expense

allocated.

Response: Bay State does not maintain this information in the format requested. Bay

State will endeavor to create this information to respond to the inquiry and

will supplement this response when the information is available.

Supplemental

Response:

The primary affiliate allocating costs to Bay State during the Test Year was its affiliated service company, NiSource Corporate Services Company ("NCSC"). Allocated amounts included in Bay State's Test Year O&M Expense are listed in Exhibit BSG/JES-6. The account charged on Bay State's books for these transactions is Account 923, Outside Services Employed. Invoices showing costs by job order of contract billings have been provided for the years 2002, 2003 and 2004 in response to AG-1-89. Please refer to Exhibit BSG/JES-1, pages 27 through 32 for a description of NCSC services and billing process. Attachment AG-1-28 (A) provides further detail as outlined below. See also the Company's response to AG-1-26 for a copy of the Bay State – NCSC service agreement.

SEC Approved Allocation Methodologies

This schedule lists the Allocation Bases or methodologies that are approved by the SEC.

Allocation Percentages for Basis 1

This schedule lists the percentages allocated to each company under allocation method basis 1.

Allocation Percentages for Bases 2, 7, 8, 9 and 20

This schedule lists the percentages allocated to each company under allocation methods using basis 2, 7, 8, 9 and 20.

Allocation Percentages for Basis 14, 15, 16 and 17

This schedule lists the percentages allocated to each company under allocation method using basis 10, 14, 15, 16 and 17.

Allocation Percentages for Basis 11

This schedule lists the percentages allocated to each company under allocation method basis 11.

Allocation Percentages for Basis 13

This schedule lists the percentages allocated to each company under allocation method basis 13.

In addition to charges from NCSC, Bay State is also allocated charges from its subsidiary Northern – New Hampshire per the Bay State – Northern affiliate agreement. Attachment AG-1-28 (B) provides a summary of the billings that were recorded under this agreement in 2004.

Employees in cost centers 5500 (Energy Products and Services) and 5315 (Marketing) are Northern – New Hampshire employees working for the benefit of Bay State, Northern – New Hampshire and Northern – Maine. The costs were accumulated and billed on a month lag. Attachment AG-1-28 (C) provides a worksheet used to summarize these costs

The Bay State – Northern affiliate agreement supporting the allocation percentages shown in Attachments AG-1-27 (B) & (C) can be found in the Company's response to AG-1-27.

Employees in cost center 5358 (Northern Mgmt Fee) provide oversight to the border service area (Lawrence – Mass and Portsmouth – New Hampshire). These costs are also allocated per the Bay State – Northern affiliate agreement and details are provided in the response to Attachments AG–1-27 (B) & (C). The 2004 costs are accumulated by month on Attachment AG-1-28 (D).

In addition to the departmental costs, a portion of the Portsmouth – New Hampshire building costs are also allocated to Bay State. Attachment AG-1-28 (E) provides the basic calculation of the Portsmouth building costs allocated.

The Company notes that it also records both affiliate transactions related to long term and short term debt, including associated interest costs, as well as certain gas purchase related expenses (i.e., Granite State Gas Transmission). Since these costs are based on certain terms associated with the debt agreement, the level of debt, a contracted amount or a volumetric charge based on usage, these costs are not considered assigned or allocated.

Attachment 4

Exhibit A BASES OF ALLOCATION

The SEC approved Bases of Allocation shown below will be used by the Corporate Services Accounting Department for apportioning Job Order charges to affiliates

SYCE

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates.

AASIS 2

GROSS FIXED ASSETS

> Job order charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates.

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GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's total operating of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates.

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GROSS DEPRECIABLE PROPERTY

Job order charges will be allocated to each benefited affiliate on the basis of the relationship of its total depreciable property to the sum of the total depreciable property of all benefited affiliates.

6 SISY

AUTOMOBILE UNITS

Job order charges will be allocated to each benefited affiliate on the basis of its number of automobile units to the total number of all automobile units of the benefited affiliates. Attachment A Page 2018

OF SISTE

NUMBER OF RETAIL CUSTOMERS

➣ Job order charges will be allocated to each benefited affiliate on the basis of its number of retail customers to the total number of all retail customers of the benefited affiliates.

1

NUMBER OF REGULAR EMPLOYEES

> Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates.

BASIS 13

FIXED ALLOCATION

> Job order charges will be allocated to each benefitted affiliate on the basis of fixed percentages on an individual project basis.

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

> Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates.

2 2 2 2 X X

NUMBER OF COMMERCIAL CUSTOMERS

> Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates.

ASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

> Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates.

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

> Job order charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates.

ASIS 20

DIRECT COSTS

> Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its direct costs billed by Service Corporation to the total of all direct costs billed by Service Corporation. ALLOCATION PERCENTAGES
COMMENCING MARCH 2004 BILLING

Attachment A Page 3018

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Attachment A Page 60 f8

Columbia emercy group bervice ocrporation read for benade 2004 Corporaciono barchi 2004

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Columbia energy group service corporation nead for seplang 2004 commencing march 2004 selling.

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BASIS 11 Historial England Englands

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Witness: Skirtich Bay State Gas Company

D.T.E. 05-27	AG - 1-28 (B)
	Attachment

		(A)	A JAMES AND	(B)		0	(A+B+C)
	A CONTRACTOR OF THE CONTRACTOR	Billed on a month lag	month lag	protection of specify parameters as a second state of the second specific section.			
	Total 5500	Portion	Total 5315	Portion	Total 5358	Portion	000
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lan-04	83.616	66.057	30,169	23,833	45482	70981	108,492
· .	787	91 470	24,685	19,994	32215	13175	124,589
rco-04		2002	28.036	22,709	36823	15060	110,024
Mail -04	90,110	72.27	764	6.192	36234	14820	95,223
May 01	108 701	105,510	17.986	14.568	33510	13706	133,884
Tun S	68.776	55.986	13,062	10,580	33662	13768	80,334
Jul-04	108,680	80,118	30,340	24,575	44220	18086	27.72
70-07	71.566	58.684	37.965	30,752	31161	12745	102,181
	25 807	21.236	38,612	31,276	34348	14048	095'99
251-04 10-11-04	17.67	14.077	19,446		40615	16612	46,440
Nov-04	(20,279)	~~~	55,538	-	-15986	-6538	21,819
10-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-	(986,11)		33,307		44902	18365	35,516
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213,084	1,265,925
Allocation of Building Costs	Total Billings from NU-NH charged to O&M expense

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment AG - 1-28 C Page 1 of 5

RJ 1810

55.43% BSG 44.64% NH

FRINGES

SERVICES PROVIDED TO AFFILIATES

RGY PF RGY PF 21.00% 21.00% 8.00% 8.00% 13.00% 13.00% 13.00%
COST CENTER D05500 ENERGY PRODUCTS AND SERVICES Special allocation NU 21.00% NE 8.00% Special allocation BSG 79.00% NE 8.00% NE 8.00% NI 13.00% NI 13.00% NI 13.00% NI 13.00% NI 21.00% NI 13.00% NI 13.00% NI 13.00% NI 13.00% NI 13.00% NI 13.00% NI 13.00%

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment AG - 1-28 C Page 2 of 5

BSC	TOTAL	00 00 00 00 00	(83.280 74.270	7.04	385	4688 4688
FRINGES 60.37% BSG 56.70% NH		29,638		\$10.9		
	OTHER	v. 20 40	Maine NH BSG	(8,930)		
	MAR	92.039		10,615		
2 -	TOTAL	88,116	8,812 (61,067) 72,285	28,038	25,708 22,708 38,908	==43 8888 8888
FRINGES 50.37% BSC 56.70% NH	nazari.	29,687		\$20.		
	COSTS	0703	2 Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	11,826	M H SS	
	PAYROLL	52,350		10,345		
9 I	Ac 03 TOTAL	\$	11,149 (102,569 91,420	24,685	22.2. 20.7.5 20.7.5 20.7.5	
FRINGES 50.37% BSG 56.70% NE		39,297		80 60 80 80 80 80 80 80 80 80 80 80 80 80 80		
	OTHER COSTS	2.86	Maine NH BSG	ŝ	Maine NA: 83/3	
	Draffing Age	66,30		5,617		
		ERVICES	692307 692307 692205		692.407 682.307 692.205	D Maine B NH D BSO
	SE Data Red	STS AND SI				06AL-692317-4020 Maine 05AL-692317-4020 NH 03AL-692318-4020 BSG 05AL-692318-4020 NH
7 00 7	SERVICES PROVIDED 10 APPLIATES X:\text{NBay} State\text{Rate} Case\text{2005\text{Data} Requests\text{John's Drafts\text{[AG-01-28 Attachment C.xis\text{]Dec 03}} JAN OTHER COST CENTER TOTA	06500 ENERGY PRODUCTS AND SERVICES	ation 62.00% 18.00% 8.00% 10.00%	RKETING	81.00% 19.00% 8.00% 11.00%	A S S S S S S S S S S S S S S S S S S S
1ST QTR CY 2004	SENVICES PRO X:1Bay State Ra COST CENTER		Special allocation BSC 82.00 NU 18.00 NH 8.00 ME 10.00	05315 MARKETING	Special allocation BSG 81.00 NU 19.00 NH 8.00 ME 11.00	
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Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment AG-1-28 C Page 3 of 5

BSG X	TOTAL	108.680	095/96 695/96 89,118	30,340	24,676	4.24.25 2.62.65 2.63.68 3.63.68 3.63.68
FRINGES 50.37% DS(56.70% NH	words.	27,497		10,978		
-	COSTS	12,686	Maine N.H. BSG	0	Mana N.H. SSS	
	JUN	48,496		19,362		
9 ₁	TOTAL	68,276	6.828 (62.814) 55.966	13,062	((2.017) (0.880	8.28 (8.28) (8.587) (8.587)
FRINGES 50.37% BSG 56.70% NH	mraa.	29,862		6,019		
	COSTS	(14.262)	Maria NH NSO OSO	(3,572)	# ¥8 88 80	
	MAY PAYROLL	52,050		10,615		
18G	Dec 03 TOTAL	128,793	(118,489) (05,610	17,986	86.33	14.858) 120.178 (120.178)
FRINGES 50.37% BSG 56.70% NH	thment C.xis	38,281		6.0.9		
	G-01-28 Attac OTHER COSTS	2	8 TS 889 889	1,352	Marie ESS Societies	
	n's Draffs (A APR PAYROLL	62,188	A TA	10,615		
	SERVICES PROVIDED TO AFFILIATES X:\text{Bay State\text{Rate}} \text{Case\text{2005\text{Data}} Requests\text{John's Drafts\text{\forestyles} \text{01-28 Attachment C.xis\text{\forestyles} 03-10-10-10-10-10-10-10-10-10-10-10-10-10-	06500@ ENERGY PRODUCTS AND SERVICES				NH Entry DGAL-692317-4020 Maine 06AL-692317-4020 NH 03AL-692318-4020 BSG 05AL-692318-4020 NH
2ND QTR CY 2004 RJ 1810	ES PROVIDED LatelRate Case ENTER	ENERGY PR	Special allocation 8SG 82.00% NU 18.00% NH 8.00% ME 10.00%	DESTE MARKETING	Special allocation 8SG 81.00% NU 19.00% NH 8.00% ME 11.00%	18 20 20 8888
2ND QTF RJ 1810	SERVICES PRO X:\Bay State\Rai COST CENTER	05500	Special States	05316	Special 856 NH NH NH NH	

Bay State Gas Company Wifness: Skirtich D.T.E. 05-27 Attachment AG - 1-28 C Page 4 of 5

3RD QTI RJ 1810 SERVICI	3RD QTR CY 2004 RJ 1810 SERVICES PROVIDED TO AFFILIATES	affliates			FRINGES 50.37% BSG 56.70% NH	% =			FRINGES 50.37% BSG 56.70% NH	8 I		•	FRINGES 80.37% BSG 56.70% NH	SSO ¥
X:'Bay State/Ra	State (Rate Case) 200 ENTER	X:\Bay State\Rate Case\2005\Data Requests\John's Drafts\{AG-01-28 At JUL OT\ COST CENTER PAYROLL CO	Draffisi(AG-01- JUL PAYROLL	28 Attachme OTHER COSTS	tachment C.xisjDec 03 HER STS TOT	Dec 63 TOTAL	AUG	OTHER	z	TOTAL	SEP	OTHER	į	TOTAL
00000	ENERGY PRODUK	05500 ENERGY PRODUCTS AND SERVICES	87.8.14	6,257	23,632	71,566	7,987	13,421	4,514	25,897	7,962	4,691	4.6.4	92
Special BSG NU NT NT	Special allocation BSG 82.00% NU 18.00% MH 8.00%	6922907 6922907 692205		Maire NH BSC		7.88 2.28 2.48		er ⊞ ESS SS		22.28 22.28 24.28 26.28		å ∎%		
06315	CASTO WARKETING		23,898	517	13,550	37,965	24,162	067	13,700	38,612	11,776	863	6,677	10.448
SS ≥ ¥ ¥	Special allocation BSG 81,00% NU 19,00% NH 8,00% ME 11,00%	692307 892307 692205		Maire NH BSG		* 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0		Main BSS BSS		(38523) 31276		Maine NH DSG		(17.88 5.68 5.68 5.68 5.68 5.68 5.68 5.68 5
	NH Entry D&AL- 08AL- 03AL- 08AL-	NH Entry 06AL-692317-4020 Maine 06AL-692317-4020 NH 03AL-692318-4020 BSG 05AL-692318-4020 NH				(11333) 89430 80430				6,837 (6,837) 52,011 (52,511)				88.00 (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g)

Bay State Gas Company Witness Skirton D.1 E. 05-27 Attachment AG - 1-28 C Page 5 of 5

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7,982 (32,787) 4,528 (20,279) 8,360 (26,066) 4,740 (11,986) 0 0 0 Maine Ma	SERVICES PRO X:/Bay State/Ra COST CENTER	OVIDED TO AFFILIATES hte Case/2005/Data Requests Lo	nn's Drafts (AG-01-28 / OCT PAYROLL	Machinent C. Alz OTHER COSTS	sDec 03	* 1	NOV PAYROLL	OTHER COSTS		TOTAL	DEC	COSTS	alicon.	TOTAL
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15 MARKETING 14 162 2 2 2 2 2 2 3 3 3	is in the second			\$ ±8						(1,189) 1,1,027 (9,828)		. 28		
6.109 Maine 3.684 NH 692307 Maine 3.684 NH 6.109 Maine 3.684 NH 19.00% 6.200 NH 692207 NH 692207 NH 692207 NH 692207 NH 692205 NH 692205 NH 692207	05315 MAR	KETING			018.81	55,538	21,066	192	11.944	33,307	0	0	Ö	20x .
4.061 (4.061) (28.357)	esolle les	***	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Maine NAT BSO SSO		6,109 (51,095) 44,986				3.664 (30,643) 26,979	Note that	\$ II 88		
	9 ₹	7017 OGAL-892317-4020 Maine 05AL-892317-4020 NH 03AL-892318-4020 BSG 05AL-892318-4020 NH	- 460-54666			100 F 100 F				2.468 7.7.468 7.7.8689 7.7.8689				

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment DTE 01-28 (D)

	2004 January Payroli Other costs Subtofai Benefits Total all costs Payroli Other costs Subtofai Benefits Total all costs	e de	cle 102.15 102.15 . 102.15 . 98.79 98.79 98.79 98.79	al 16,512,12 . 16,512,12 9,562,37 25,874,48 12,846,56 693.00 13,539.56 7,284,00 20,823.56	5358 22,215,13 1,308.90 23,524.03 12,595.98 36,120.01 (4,661.26 1,956.51 16,617.77 8,312.93 24,930.70		\$ \$005 <u>0</u>	A STATE OF THE STA	38,727.25 1,411,05 40,138,30 21,958,35 62,096,65 27,507.82 2,748,30 30,256,12 15,596,93 45,853,05	%0	· · · · · · · · · · · · · · · · · · ·		\$:	40.40	31.46	28.91 27.96	(102.15) (98.79)	6,753,68	5,085.73 4,170.18	4,672,93 3.831,70	(16,512,12)	18,602.30	14,008.57	12 871 51	
SCA.		5163.x Stores	5184xx Vehicle	5185xx capital	S S S S S S S S S S S S S S S S S S S	ñ	SS		5358 Total	90 D4AL 4010 516308 40.9%	90 05AL 4010 516308 30.8%	90 06AL 4010 516308 28.3%	90 05AM 4010 516308	46 04A 4010 518431 Mass	90 05Al 4010 518431 NH		90 05AM 4010 518431 NH	on (MAI 4010 518592 Mass		on 0641 4010 518592 Maine		W 04AL 4010 892308 Mass	on 06AL 4010 692308 NH		

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment DTE 01-28 (D)

Total all costs	,	114.79		27,269.09		•	*	52,344,90		ř	*	ř	46 94	35.36	32.49	(114,79)	6,542.39	4,926,78	4,526.88	(15,996,05)	14,819,73	11,160.09	10,254,24	(36,234 06)
Benefits	\$	d)	8,964.97	8,966.44	17,831.4	ś	1	17,931,41																
Subtotal	ı	114.79	15,996.05	18,302.65		•	٠	34,413.40																
Other costs Subtotal	,	114.79	184.81	2,488.83				2,788.43																
April	*	2	15,811,24	15,813.62				31,625,06														-		
Total all costs	ŝ	67,63	22,920.16	29,102.60		•	•	52,090.38	,	•	4	•	27.66	20.83	10.14	(67,63)	6,216.87	4,681.66	4,301.65	(15,200.18)	15,060,44	11,341,35	10,420.79	(36,822,58)
Benefits	*	*	7,719.98	9,624.37	17,344.35	•	,	17,344.34																
Subtotal	•	67.63	15,200.18	19,478,23		ŧ	*	34,746.04																
Other costs Subtotal	•	67.63	1,584.70	2,504.04				4,156.37																
March	r	,	13,815.48	16 974,19				30,589.67																
\$ 500*	5162xx Signes	5184xx Vehicle	5185xx capital	O&M 5358	Subtotal	2500	5315	Yotal	168 Ax				SEEDEN TO THE CASE OF SEEDE	518431 N.T.	DEAL AND STREET Maine	518431 NH	\$18592 Mass	418592 NM	618497 Maine	518592 NH	692X/8 Mass	R02308 NH	602308 Maine	692208 NH
								5358	0	90 DAME 4010 STOSOO	90 09AL 4010 316308	go 05AM 4010 516308		90 04AL 4010 518431 NH			on nam ann 818592 Mass	N C9381 ANIA 518592 NA	on news Anth 518592 Maine	90 05AM 4010 518592 NH	OF DARK ANTO 692/08 Maks	G0 0521 4010 802308 NH	90 6841 4010 692308 Maine	90 05AM 4010 692208 NH

Bay State Gas Company Witness; Skirtich D.T.E. 05-27 Attachment DTE 01-28 (D)

Total all costs	. 864.26	4.4 655 4.4	1 1 1000 41	28,259,16		¥	ŧ	44,055.84	¥	*	•	,	353 48	266.19	244.59	(864.26)	3,897.49	2,935.02	2,696.79	(9,529.30)	13,767.87	10,367.98	9,526.42	(33,662.27)
Benefits	ù t	400 44		9,399.53	14,802.54	*	•	14,802.65																
Subtotal	384.26	6	76.836.8	18,859.63		k	2	29,253,19																
Other costs Sublotal	. 26.4.28		4	2,281.97				3,146,23																
June Payroll	a \$	1	9,529,30	16,577,66				26,106.96																
Total all costs	, ###	\$ T. T. D	22,130,62	25,663.74		•	•	48,418,84	•	*	3	,	251.74	189.57	174.18	(615.49)	5,845,96	4,402,34	4.045.00	(14,293,30)	13,705.61	10,321,10	9,483.35	(33,510,06)
Barofits	ŧ	s	7,846,32	8,566,93	16,413,25	,	٠	16,413.24																
	* ## * ## * **	D + (v)	14,293,30	17,096,81		٠	r	32,005,60																
Other costs Subfotal	* 4	P 0 0 0	455.00	1,987,59				3,058.08																
May	J.		13,838,30	15,109.22				28,947,52																
2004	5163xx Stores	5184xx Vehicle	5185xx capital	O&M 5358	Subtotal	\$500	0000	Total	04AL 4010 516308 40.9%			05AM 4010 S16308	OAA: AOAO RABAGA MASS	0451 4010 518431 MH	0001 4010 618471 Major	05AM 4010 518431 NH	OAAA ADAD KARADA Maasa	4010 518592 Mil	CEAL ACTO STRACY Mains	05AM 4010 518592 NH	04A 4010 692308 Mass	05A1 4010 692308 NH	06AL 4010 692308 Maine	05AM 4010 692208 NH
								5358	90 04AL	90 05AL	90 06AL		200			8 8 8 8 8 8 8	50		\$ 58 1845 1845 1845		90 044	90 OSAL	90 06AL	90 05AM

Bay State Gas Company Witness: Skirtch D.T.E. 05-27 Attachment DTE 01-28 (D)

Total all costs	•	156.00	15,047.97	28,787,83		;	ŧ	40.991.90	¥	*	á:	á.	63.80	48.05	44.15	(156.00)	3,957,09	2,979,92	2,738.04	(9,675,05)	12,744.79	6,597.54	8,818,52	(31,160.85)
Benefits	š	\$	5,372,92	\$,498.01	13,870.93	*	ř	13,870.93																
Subfotal	\$F	156.00	9,675.05	17,289,92		¥	ý	27,120,97																
Other costs Subfotal	*	58.53	199.00	2,302,24				2,657.24																
Aug Payroll	ş	Æ	9,476,05	14,987.68				24,463.73																
Total all costs	•	3,021,12	18,501.33	37,525.46		x	*	59,047.91	*€:	¥	3	ī	1,235.64	930.50	854.98	(3.021.12)	4.829.00	3,636,51	3.341.34	(11,806,85)	18,085,96	13,919.74	12,514,24	(44,219.94)
Benetits	÷	¥	6,694.48	12,951.63	19,646.11	¥	ř	19,646,11																
	*	3,021.12	11,806,85	24,573.83		¥	ŧ	39,401,80																
Other costs Subtotal	¢	3,021,12	,	1,731.45				4,752.57																
Tayroll	4	9.	11.806.83	22,842,38				34,649.23																
***	Stores	Vehicle		5358		98800	K)		40.9%	30.8%	28.3%													
	5163xx Stores	5184xx Vehicle	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	X X C	Subtotal			Total	6308	6308	6308	6308	8431 Mars	8421 Mid	0170	%3: ME:	CHEST CHES	0000 M850	Second Manager	18592 NH	17 TON MARK	VOTOR MIN	22308 Mains	2208 NH
								5358	on 1441 4710 516308	90 05Ai 4010 516308	90 06AL 4010 516308	90 05AM 4010 516308	CA NAME ASSOCIATIONS			90 05AM 4010 518431 NH	2 C+C+ 12 C+C	AU CAAL ACTO CIOCOL MESS	SC USAL SUID CIOUSE INT	90 05AM 4010 518592 NH	OD 12.01 AD 10.02.308 Mars	ON DEST ADTO GOVERNMENT		90 05AM 4010 692208 NH

Attachment DTE 01-28 (D) Total all costs (218.90) 18,554.35 56,872.96 89.53 61,95 24,816.66 67.42 16,038.62) (40,615.43) 218.90 6,559,80 4,939.89 4.538.93 16,611.71 12,509.55 11,494 17 31,837,39 8,778,04 9,776.30 18,554.34 Benefits 5,594.89 38,318.61 216.90 16,038,62 22,061,09 Other costs Subtotal 557.06 218.90 4,818,93 32,723.72 17,242,16 15,481.56 Payroll Š Total all costs 3,695,83 (34,347.61) 20,457.79 1,810.89 30,908.66 16,498.44 47,407.10 5341.33 (13,059.48) 14 048.18 10,579.06 9,720.37 4 022.32 26,949.30 7,398,31 9,100.12 16,498.43 Benefits 13,059,48 17,849,18 Offier costs Subfolai **** **** 1,799.58 16.049.60 13,048.17 29,097,77 Payroll S S 5358 5500 5315 2004 30.8% 28.3% 5184xx Vehicle \$0.9% 5163xx Stores 5185xx capital Subtotal OSM 90 06AL 4010 692308 Maine 90 05AM 4010 692208 NH 06AL 4010 518431 Maine 90 04AL 4010 518592 Mass 90 05AL 4010 518592 NH 06AL 4010 518592 Maine 04AL 4010 518431 Mass 90 04AL 4010 692308 Mass Total 90 05AL 4010 692308 NH 90 05AM 4010 518592 NH 4010 518431 NH 90 05AM 4010 518431 NH 90 06AL 4010 516308 90 05AM 4010 516308 05AL 4010 516308 90 04AL 4010 516308 5358 OSAL 8 8 S 8 8

Day State Ges Company Witness: Skirtich

D.T.E. 05-27

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment DTE 01-28 (D)

Total all costs	* 2		24,990.82	36,039,53			ś	Ŀ	61,191,49	٠	i,	ė i		65.91	49.63	45.60	(161.14)	6 506 43	67 £ 50 F	1,000 t	4,004.61	(16,128,18)	18,364,99	13,829.87	12,707,31	(44,902.17)
Benofits	ý f		8,862.64	12,321.47	31 184 11	7	*	,	21,184.11																	
	, 181	2	16, 128, 18	23,718.06			•	*	40,007,38																	
Other costs Sublotal	***	<u>.</u>	497.42	1 987 08					2,645,64																	
Dec		ė	15,630.76	21 730 98					37,361.74						-											
Yotal all costs	s		19 471.20	727 631 403	(65,00,05)		×	•	(3,560.29)	ţ	t		,	•	٠	5		1 1 1	5,082.14	3,827,14	3,516.50	(12,425,78)	(6.538.30)	(4.923.71)	(4,524,06)	15,986.07
Benefits	٠	•	7,045,42	5 t 5 0 0	7	16,982.85	ŧ	*	16,982.85																	
	\$	•	12,425.78	160 800 661	(20,495,25) (32,350,32)		•	ì	(50,495,25) (20,543,14) 16,982,85																	
Other costs Subtotal	•	٠	ŧ		(50,485,25)				(50,495.25)																	
Nov	x	*	12,425,78		17,526.33				29,952,11																	
2004	5163xx Stores	5184xx Velicie	A SACTOR OF THE		O&M 5358	esodano	9200	200	5358	90 0441 4010 516308 40.9%			90 05AM 4010 516308		SCORPE ACTO GLOSCO SERVICES CONTRACTOR SCORPES	90 05AL 4010 518451 NH	90 DEAL 4010 S18431 Maine	The state of the section of	90 04AL 4010 518592 Mass	90 05AL 4010 518592 NM	of Chai 4010 518592 Maine			We want to the control mass	90 00AL 4010 08Z3J0 MD	90 05AM 4010 692208 NH

Bay State Gas Company Wilness: Skirtich D.T.E. 05-27 Attachment DTE 01-28 (D)

																···				balance	*			
(12 mo. Total)	Total all costs	ē	5,420.27	254,937.03	306,453.42		*	÷	566,810.73	٠ .		٠	2,216.88	1,669.44	8 550.F	(5,4,0,4,0)	67,159.64	50,574,97	45,464,85	(164,204.47)	162,449.09	122,333,27	112,403.52	(387,185,98)
·	Benefits	¥	٠	90,732.56	120,051,14	210,783.70	*	,	210,783,71				M 5358											
	Subfotal	1	5,420.27	164,204.47	186,402.28		,		356,027,02				Accounting Unit 5358											
	Other Costs	*	5,420.27	4,182,30	(25,328.13)		è	,	(15,725.56)															
2004 YTU	Total Payroli	*	*	160,022,17	211,730,41		,	•	371,752.58															
	2004	5163xx Stores	5184xx Vehicle	5185xx capital	5358		2500	8315		40.9%	30.8%	\$ 7.0 7												
		5163xx	5164xx	5185xx	W.80	Subtotal			Total	0 516308	05AL 4010 516308	0 515308	04AL 4010 518431 Mass	05AL 4010 518431 NH	06AL 4010 518431 Maine	05AM 4010 518431 NH	04AL 4010 518592 Mass	05AL 4010 518592 NH	06AL 4010 518592 Maine	05AM 4010 518592 NH	04AL 4010 692308 Mass	05AL 4010 692308 NH	06AL, 4010 692308 Maine	90 05AM 4010 692208 NH
									5358	90 D4AL 4010 516308		90 06AL 4010 516308 90 05AM 4010 516308	90 04AL 401	90 05AL 401	90 06AL 401	90 05AM 401	90 04AL 401	90 05AL 401	90 06AL 401	90 05AM 401	90 04AL 40	90 05AL 401	90 OGAL 40	90 05AM 40

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment AG-1-28 (E) Page 1 of 3

Northern - New Hampshire Revenue Requirement

Tweive Months Ended 12/31/03

Ln. <u>No.</u>		Portsmouth (\$)	
1	O&M Expense - TME July 2004	146,575	
2	Depreciation	203,701	
3	Property Tax	20,850	
4	Income Tax	60,468	
5	Return	146,322	
6	Total Revenue Requirement	577,916	
7	Bay State - Northern Allocation Percentage	44.25%	Mass portion is 83.6% or
8	Costs to be Allocated through Management Fee	255,747	213,804
9	Corporate Services Allocation Percentage	22.65%	
10	Costs to be Allocated to Corporate Services	130.918	
. 1	Supporting Information Rate Base @ 12/31/2003:	Amount (\$)	
2	Property, Plant and Equipment	4,131,529	
3 4	Building @ Original Cost Less: Accumulated Reserve for Depreciation	1,923, <u>528</u>	
·	Net Property, Plant and Equipment	2,208,001	
5 6	Less: Deferred Taxes	344,032	
7	Total Rate Base	1,863,969	
1	Annual Depreciation Expense:	203,701	

Control of the State

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment AG-1-28 (E) Page 2 of 3

Portsmouth Allocation

			Allocated	
	Assigned		Common	
Sgare Footage Allocation Percentages:	Area	%	Area	Total Sq. Ft.
New Hampshire / All Departments	3,769	33.09%	3,254	7,023
Bay State-Northern / Billing	96	0.84%	83	179
Bay State-Northern / Budgets	155	1.36%	134	289
Bay State-Northern / IT	256	2.25%	221	477
Bay State-Northern / Corrosion	140	1.23%	121	261
Bay State-Northern / Fleet	232	2.04%	200	432
Bay State-Northern / Human Resources	120	1.05%	104	224
Bay State-Northern / Metering	211	1.85%	182	393
Bay State-Norhern / Planning & Engineering	423	3.71%	365	788
Bay State-Northern / System Operations	359	3.15%	310	669
Bay State-Northern / Warehouse	3,048	26.76%	2,632	5,680
Common Area	9,834	-100.00%	(9,834)	0
CS/ Energy Products, Services and Sales	2,580	22.65%	2,228	4,808
TOTAL RENTABLE AREA SQ. FT.	21,223	0%	Ō	21,223
OUTSIDE TENNANT				0
COMMON AREA	(9,834)			56
TOTAL SPACE	11,389			21,223

Summary of Charges (Excluding the Vacant Floors):	Sq. Feet	%
New Hampshire	7,023	33.09%
Mass-Northern allocation	9,392	44.25%
Corporate Services	4,808	22.65%
Total	21,223	100.00%

Bay State Gas Company Witness: Skirtich D.T.E. 05-27 Attachment: AG-1-28 (E) Page 3 of 3

New Hamphsire Capital Structure

28 1	Capital Structure/Rate of Return:	Ratio (%)	<u>Cost</u> (%)	Effective Rate (%)
2	Long Term Debt	50.76% 0.00%	6.08% 0.00%	3.09% 0.00%
3	Common Equity	49.24%	9.67%	
4	Total	100.00%		7.85%
5	Effective Tax Rate Revenue Factor			40.530% 59.470%

RESPONSE OF BAY STATE GAS COMPANY TO THE TWENTY-SECOND SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL

D. T. E. 05-27

Date: August 3, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

AG-22-6

Please refer to the Company's Annual Return to the Department for 2004, page 48A. Please provide this data broken down by gas supply contract, transportation agreement, storage agreement and any other category of supply cost (i.e., spot purchases).

Response:

During 2004, the Company had 35 suppliers of natural gas that sold over 37 Bcf to it under multiple contracts, each having had many different transactions, at a total cost of approximately \$280 million. For the most part, these supplies were delivered to the Company's city gates via many different interstate routes, by ten upstream pipelines, and over 30 firm transportation and storage contracts, at a total cost of approximately \$53 million. Some supplies were delivered to the Company at the city gate, at the storage field or somewhere within the market area of the US. Thus, there are too many permutations of suppliers, pipelines and contracts to list separately. However, in an attempt to better define the costs of supplies delivered to the Company's city gates, the Table AG-22-6 below lists the 2004 purchased gas costs by major supply cost category, per the General Ledger.

Table AG-22-6

Interstate Pipeline Demand Charges Interstate Pipeline Commodity Charges - Firm Interstate Pipeline Commodity Charges - Interruptible Interstate Pipeline Balancing Charges, incl. Cash-outs	\$ 40,591,825 \$ 4,765,525 \$ 2,917,495 \$ 4,667,450
Supplier Demand Charges Supplier Commodity Charges	\$ 3,875,172 \$275,347,414
Off-System, IT sales, Capacity Release, Other Credits	\$(10,947,492)
TOTAL:	\$321,217,389

RESPONSE OF BAY STATE GAS COMPANY TO THE TWENTY-SECOND SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL

D. T. E. 05-27

Date: August 3, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

AG-22-45

Refer to the Company's response to AG-9-9. Please explain why there are no "new rate" revenues for the T-40 through T-53 classes. What do the class categories BS-T-P-40 through BS-T-P-52 represent? How are the rates for these classes designed, if not grouped with the G/T-40 through G/T-52 classes.

Response:

Volumes for T-40 through T-53 classes are billed based on daily meter readings that are accumulated by calendar month. Therefore volumes for these classes do not have to be prorated between "old" and "new" rates since all volumes billed for the calendar period were consumed during the calendar period. Since these classes are recorded on the Company's books on a one month lag (ie. April invoices booked in May) the volumes fall under the "old" rate (ie. in the month of May).

The class categories listed as BS-T-P-40 through BS-T-P-52 represent Bay State's (BS) Transportation (T) classes first established in the Company's Customer Choice Pilot (P) program, for the designated C&I classes, 40 through 52. Just as these classes were taking Non-daily metered service in the Pilot program, these rate class designations are now used for the Non-daily metered service customer classes.

All C&I sales (G) and transportation (T) 40 through 53 classes are grouped together in their respective rate classes, and as such, all rates for these classes are designed together. The design of all the rate classes, combining the test year billing determinants and revenues, is shown in Schedule JAF-2-1.

RESPONSE OF BAY STATE GAS COMPANY TO THE FIRST SET OF INFORMATION REQUESTS FROM THE D.T.E. D. T. E. 05-27

Date: August 3, 2005

Responsible: Stephen H. Bryant, President

REVISED RESPONSE

DTE 1-19 Refer to Exh. BSG/SHB-1, at 46. Please provide an account-by-account schedule of additions and retirements of Metscan meter reading equipment on an annual basis from the inception of the program to the end of the test year.

Revised Response:

Attachment DTE 01-19 REVISED is an account-by-account schedule of additions and retirements of Metscan meter reading equipment on an annual basis from the inception of the program to the end of the test year. As discussed in the Company's response to RR-DTE-48, the Company has determined that the plant additions in the years 2001, 2003 and 2004 that were included in the original Attachment DTE-01-19 are generally related to capitalized meter activities and not related to Metscan. As such, these amounts should be removed from the Account 397.2 balance. Attachment DTE-01-19 REVISED does not include these plant additions.

Bay State Gas Company Account 397.2: Metscan Automated Meter Reading Equipment 1987 - 2004

	Additions	Retirements	Balance
1987	\$8,921.66	\$0.00	\$8,921.66
1988	7,218.71	0.00	16,140.37
1989	2,031.06	0.00	18,171.43
1990	806,586.12	0.00	824,757.55
1991	3,450,794.18	0.00	4,275,551.73
1992	3,714,229.59	0.00	7,989,781.32
1993	3,913,356.94	0.00	11,903,138.26
1994	4,888,745.61	0.00	16,791,883.87
1995	3,991,716.31	0.00	20,783,600.18
1996	6,779,857.32	0.00	27,563,457.50
1997	8,223,192.32	18,994,762.95	16,791,886.87
1998	2,658,238.68	824,757.55	18,625,368.00
1999	2,831,984.32	250,141.60	21,207,210.72
2000	273,149.65	6,914,882.17	14,565,478.20
2001	0.00	0.00	14,565,478.20
2002	0.00	0.00	14,565,478.20 *
2003	0.00	182,394.81	14,383,083.39
2004	0.00	8,636,134.69	5,746,948.70
	\$41,550,022.47	\$35,803,073.77	

^{*}Book balance of \$15,066,431 was adjusted between accounts 397.1, Communications Equipment and 397.2 Metscan equipment in 2004 business for \$580,148.

RESPONSE OF BAY STATE GAS COMPANY TO THE FIFTH SET OF INFORMATION REQUESTS FROM THE D.T.E. D. T. E. 05-27

Date: August 3, 2005

Responsible: Stephen H. Bryant, President

DTE-5-13 Refer to Exh. BSG/JES-1, Workpaper JES-8 at 1. Please explain the origin and derivation of the percentages found on Line 2.

Response: As indicated in Supplemental DTE-1-21, the Company's initially estimated

the net present value of the lease costs at the time of filing. The discount rates used were based on the terms and conditions of the individual leases and reflected no fair market value of the equipment at the end of

the lease term.

The Company's adjustment has been revised as explained in Supplemental DTE-1-21 using a discount rate of 13.05%, the pre-tax rate of return requested in this case.

RESPONSE OF BAY STATE GAS COMPANY TO THE NINTH SET OF INFORMATION REQUESTS FROM THE D.T.E. D. T. E. 05-27

Date: August 3, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

Revised Supplemental Response

DTE-9-20 Please provide a schedule covering the period 1992 through 2004 showing the following items:

- (1) annual firm therm sales;
- (2) annual firm billed revenues;
- (3) annual net write-offs;
- (4) annual net write-offs as percent of firm billed revenues;
- (5) annual net write-offs in cents per therm;
- (6) cumulative annual net write-offs for 1992 through 2004;
- (7) the average net write-offs in cents per therm for the 1992-2004 period.

Response: Please see Attachment DTE-9-20. Net write-off amounts are not readily

available prior to 2000.

Supplemental

Response: Please see Supplemental Attachment DTE-9-20. This attachment

provides the requested information from 1994 through 2004. We will continue to search for the information for the years 1992 and 1993.

Revised

Response: On July 12, 2005, the Company submitted a supplemental response to

DTE-9-20, which was originally filed on June 30, 2005. Please see Attachment DTE-9-20 Supplement Revised, which reflects a change in

2002 billed revenue from \$308,804,738 to \$314,644,583.

Bay State Gas Company Revised Supplemental Response to DTE-9-20 1994 through 2004

Ln. <u>No.</u>	<u>Year</u>	Annual Firm <u>Sales</u> (1) Therms	Firm Billed <u>Revenue</u> (2) \$	Net <u>Write-Offs</u> (3) \$	% of Write-Offs <u>To Revenue</u> (4=3/2) %	Cents per <u>Therm</u> (5=3/1) \$	Cummulative Annual Net Write-Offs (6) \$	Average Net Write-Off Cents per Therm (7) \$
1	1994	41,904,600	333,758,707	4,045,704	1.21%	0.09655	4,045,704	
2	1995	39,766,515	300,668,474	4,595,738	1.53%	0.11557	8,641,442	
3	1996	41,929,012	309,282,061	2,354,318	0.76%	0.05615	10,995,760	
4	1997	44,267,448	330,505,305	3,440,899	1.04%	0.07773	14,436,659	
5	1998	40,934,895	279,139,099	4,919,933	1.76%	0.12019	19,356,592	
6	1999	49,259,426	285,329,848	4,746,397	1.66%	0.09636	24,102,989	
7	2000	51,902,362	338,112,515	5,542,341	1.64%	0.1068	29,645,330	
8	2001	61,186,187	405,412,041	8,100,254	2.00%	0.1324	37,745,584	
9	2002	62,344,497	314,644,583	7,526,468	2.39%	0.1207	45,272,052	
10	2003	67,465,442	447,636,461	9,936,287	2.22%	0.1473	55,208,340	
11	2004	60,966,821	473,501,753	9,076,524	1.92%	0.1489	64,284,864	0.1144
12 (L	ns. 1 thru 11)	561,927,205						